

BWB:DAL
F. #2011R01230

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF NEW YORK

- - - - -X

UNITED STATES OF AMERICA

- against -

ZBIGNIEW JAKUBIAK,

Defendant.

I N F O R M A T I O N

Cr. No. 12-384 (SLT)
(T. 26, U.S.C., §
7202; T. 18, U.S.C.,
§§ 3551 et seq.)

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THE UNITED STATES ATTORNEY CHARGES:

I N T R O D U C T I O N

At all times relevant to this Information, unless
otherwise indicated:

1. The defendant ZBIGNIEW JAKUBIAK owned and operated L&Z Restoration Corp. ("L&Z"), a closely held corporation located in Brooklyn, New York. L&Z supplied construction restoration services and labor for commercial building projects in the New York City area.

2. Pursuant to Title 26 of the United States Code, employers, including L&Z, are required to collect, truthfully account for and pay over to the Internal Revenue Service ("IRS") Federal Insurance Contributions Act ("FICA") taxes, and to file an Employer's Quarterly Federal Tax Return on IRS Form 941. FICA requires the payment of taxes by employees and employers to fund various federal benefit programs, including Social Security and Medicare. As the owner and operator of L&Z, the defendant


ZBIGNIEW JAKUBIAK was required to collect, truthfully account for and pay over to the IRS FICA taxes that were due and owing.

WILLFUL FAILURE TO ACCOUNT FOR AND PAY OVER FICA TAX

3. The allegations contained in paragraphs one and two are realleged and incorporated as if fully set forth in this paragraph.

4. In or about and between September 2008 and December 2008, both dates being approximate and inclusive, within the Eastern District of New York and elsewhere, the defendant ZBNIGNIEW JAKUBIAK, being the owner and operator of L&Z, and thereby being required to collect, truthfully account for and pay over FICA taxes to the IRS, did willfully and knowingly fail to collect, truthfully account for and pay over all FICA taxes to the IRS, knowing that additional FICA taxes were due and owing in the approximate amount of \$66,260.16 for the calendar quarter ending December 31, 2008.

(Title 26, United States Code, Section 7202; Title 18, United States Code, Sections 3551 et seq.)


LORETTA E. LYNCH
UNITED STATES ATTORNEY
EASTERN DISTRICT OF NEW YORK